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From:

Sent: Tuesday, February 17, 2009 8:57:23 AM

To:

Cc:

Subject: RE: Inside-Outside Basis Statute question

Following your partnership proceeding, you can issue an affected item notice of deficiency to the partners to compute his outside basis. All prior year partnership items as reported, and all inconsistently treated items of the partner can be taken into account in computing his outside basis.